

MAY 6 4 18 PM '99

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

BK 81 PG 23
W.F. DAVIS CH. CLK.

That I, **MANISH PUROHIT**, of Memphis, Shelby County, Tennessee, do hereby name, constitute and appoint **RAMESH PUROHIT** and **PURNIMA R. PUROHIT**, either or both acting separately or jointly, as my true and lawful attorney(s) for me in my name, place and stead:

To make, execute and deliver any Deed, Mortgage, Deed of Trust or any other encumbrance, lease or Bill of Sale, whether with or without covenants and warranties, in respect of any lands, buildings, improvements or other structures, or any interests in land, wherever situated, including but not limited to Real Estate in the State of Tennessee, and in respect of any property, personal, tangible or intangible, of any kind, nature or character, and wherever situated, which I may now or hereafter or at any time own or in which I may have an interest of any nature whatsoever, to the same extent, and as fully, and with the same effect as I could in person; with the specific right to exercise all rights and to perform all of the acts which **MANISH PUROHIT** might personally exercise and perform as a member of **P & D Enterprise, LLC**, including, but not limited to, exercising my right to vote on any matter which I, as a member of **P & D Enterprise, LLC**, could exercise in person or by proxy; to demand, sue for, collect, recover and receive all moneys, goods and things, claims, debts, interest, dividends and demands whatsoever now due, or which may hereafter be or become due, or belong to me and to make, execute and deliver receipts, releases, or other discharges therefor; to do and perform all banking business and transactions of the undersigned at or with any banking or savings and loan institution wherever situated, including but not limited to authority to draw, accept, endorse and negotiate checks, drafts, bills of exchange, promissory notes, bonds and all other negotiable instruments, and all other orders, directions and obligations for the payment of money or delivery of property on whomsoever drawn or to whomsoever payable or directed or deliverable, and to receive and make and give valid receipts and acquittances for all of the same, or the proceeds thereof, and to deposit the same, or the proceeds thereof, at any bank, and to withdraw the whole or any part of all balances now or hereafter on deposit to the credit of the undersigned at any bank or banking or other institution, wherever situated; to have access to any safety deposit box or vault of the undersigned, wherever situated, and to take and have possession of all or any part of the contents thereof, and to deal with the same as fully as I could in person; to pay all sums of money which may now or hereafter be owing by me upon any debt or obligation, in whatever manner evidenced; to pay any taxes of any nature, assessed against me or against my property; to prepare or cause to be prepared and to file on my behalf any return or returns or reports for taxation required by any governmental authority; to sell, exchange, endorse, hypothecate or otherwise dispose of as fully as I could if acting in person, any and all shares of stock, bonds, promissory notes or other securities of any nature whatsoever now or hereafter belonging to me or to which I may hereafter become entitled, issued by any person, association, trust or corporation, whether private or public, and to make, execute and deliver an assignment or assignments of any such shares of stock, bonds, notes or other securities, and to transfer the same or any part thereof, in the unrestricted discretion of my said attorney, into the name or names of any person, persons, firm or Corporation whatsoever; to vote, in person or by proxy, any and all shares of stock in any Corporation or Corporations, which may now or hereafter be standing in my name or which I may be entitled to vote, without necessity for securing, from time to time further or additional or specific authority so to do, other than this Power of Attorney; to consent in my name to any plan of reorganization or recapitalization of any Corporation, and to receive, accept and receipt for any stock, bonds or securities of any nature which may in any manner accrue to me by reason of such reorganization or recapitalization; to defend, settle, adjust or compromise all actions, suits, accounts, claims, and demands whatsoever, which now are, or hereafter shall be pending between me and any person, firm, or Corporation, in such manner and in all respects as my attorney may think fit; to enter into, make, sign, execute and deliver, acknowledge, perform and assign any contracts (including contracts for the sale or lease of any real estate or interest in real estate owned by me, wherever situated, including but not limited to real estate in the State of Tennessee), agreements or undertakings that may, in the opinion of my said attorney be necessary or proper to be entered into, made, executed, performed or assigned, in connection with my said property, real or personal, or any part thereof; and, without in any wise limiting the foregoing, generally to do, execute and perform any other acts, deeds, matters and things whatsoever which in the unrestricted judgment and discretion of my said attorney ought to be done, executed or performed, with respect to obtaining health care, medical or related

services and products for or on my behalf, or in connection with any real estate or personal property, tangible or intangible, and with respect to any stocks, bonds, notes, or securities of every kind, nature and character whatsoever, as fully and effectively as I could do in proper person, and my said attorney shall not be liable in any manner in the exercise of the powers herein granted, except for the failure to act in good faith.

This Power of Attorney shall be fully operative and effective during the life of the undersigned, unless and until revoked by written instrument of record in the Office of the Register of Shelby County, Tennessee. In the event my said attorney shall take or attempt to take any action hereunder, at a time actually following my death (but without knowledge of said attorney of my death), I, for myself, my heirs, personal representatives and assigns, in consideration of my said attorney's consenting to act as such, do hereby agree to indemnify and save harmless my said attorney from any loss, damage or expense by reason of such action, under the authority herein, after my death. As permitted by CHAPTER 299 of the Public Acts of 1983, I express my intent that this Power of Attorney shall not be affected by subsequent disability or incapacity of the undersigned principal.

IN WITNESS WHEREOF, I hereunto fix my signature on this the 17 day of March, 1999.

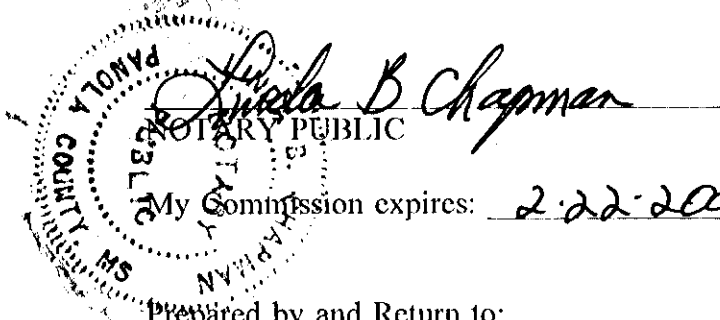


MANISH PUROHIT

STATE OF Mississippi, COUNTY OF Panola

Before me, the undersigned, a Notary Public in and for said State and County, duly commissioned and qualified, personally appeared MANISH PUROHIT, to me known to be the person described in and who executed the foregoing Power of Attorney, and acknowledged that he or she executed the same as his or her free act and deed.

WITNESS my hand and Notarial Seal at office, this 17 day of March, 1999.



My Commission expires: 2-22-2002

Prepared by and Return to:
PAUL W. BROWN, Attorney
5384 Poplar Ave., Suite 308
P.O. Box 17464
Memphis, TN 38187-0464